

**PARTIES RECEIVING NOTICE OF THE THIRD OMNIBUS OBJECTION
SHOULD REVIEW THE THIRD OMNIBUS OBJECTION TO SEE IF THEIR
NAMES AND/OR CLAIMS ARE LOCATED IN EXHIBIT A ATTACHED THERETO.**

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Adam P. Strochak

Attorneys for Reorganized Debtors

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re : Chapter 11 Case No.
LEXINGTON PRECISION CORP., et al. : 08-11153 (SCC)
Reorganized Debtors. : (Jointly Administered)
-----x

**NOTICE OF REORGANIZED DEBTORS' THIRD
OMNIBUS OBJECTION TO CERTAIN WRONG DEBTOR CLAIMS**

PLEASE TAKE NOTICE that a hearing (the “Hearing”) to consider the third omnibus objection, dated September 24, 2010 (the “Third Omnibus Objection”), of Lexington Precision Corporation and its wholly-owned subsidiary, Lexington Rubber Group, Inc., (together, the “Debtors” or the “Reorganized Debtors”) to certain claims filed in the Debtors’ chapter 11 cases, which the Debtors believe assert liability against the incorrect Debtor, shall be held before the Honorable Shelley C. Chapman, United States Bankruptcy Judge, in Room 610 of the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”), Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004, on **Thursday, October 28, 2010 at 10:00 a.m. (prevailing Eastern Time)**.

PLEASE TAKE FURTHER NOTICE that any objections or responses to the Third Omnibus Objection must (a) be in writing; (b) conform to the Federal Rules of Bankruptcy Procedure and the local rules of the Bankruptcy Court; and (c) set forth the name of the objecting party, the basis for the objection, and specific grounds therefore.

PLEASE TAKE FURTHER NOTICE that all objections and responses must be filed with the Bankruptcy Court no later than **Thursday, October 21, 2010 at 4:00 p.m.**

(prevailing Eastern Time) (the “**Response Deadline**”). In accordance with General Order M-242, registered users of the Bankruptcy Court’s case filing system must electronically file their objections and responses. General Order M-242 may be found at www.nysb.uscourts.gov. All other parties-in-interest must file their objections and responses on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format) and deliver a hard copy directly to the chambers of Judge Shelley C. Chapman.

PLEASE TAKE FURTHER NOTICE that all objections and responses must be served, so as to be received no later than the Response Deadline, upon: (i) the Reorganized Debtors, Lexington Precision Corporation, 800 Third Ave., 15th Floor, New York, New York 10023 (Attn: Michael A. Lubin); (ii) the attorneys for the Reorganized Debtors, Weil, Gotshal & Manges LLP, 1300 I Street, N.W., Suite 900, Washington, D.C. 20005 (Attn: Adam P. Strochak), and 767 Fifth Avenue, New York, New York 10153 (Attn: Marvin Mills); and (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Paul K. Schwartzberg).

Dated: September 24, 2010
New York, New York

/s/ Adam P. Strochak

Richard P. Krasnow
Adam P. Strochak
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Attorneys for Debtors
and Debtors in Possession

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In re : Chapter 11 Case No.
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Reorganized Debtors. : (Jointly Administered)
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**REORGANIZED DEBTORS' THIRD
OMNIBUS OBJECTION TO CERTAIN WRONG DEBTOR CLAIMS**

TO THE HONORABLE SHELLEY C. CHAPMAN,
UNITED STATES BANKRUPTCY JUDGE:

Lexington Precision Corporation (“LPC”) and its wholly-owned subsidiary, Lexington Rubber Group, Inc. (“LRGI,” and together, the “Debtors” or the “Reorganized Debtors”), hereby object on an omnibus basis (the “Objection”) to certain proofs of claim, and respectfully represent:

Background

1. On April 1, 2008 (the “Commencement Date”), each of the Debtors commenced with this Court a voluntary case under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”).

2. The Debtors' chapter 11 cases were consolidated for procedural purposes only and are being jointly administered pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**").

3. On April 11, 2008, the United States Trustee for the Southern District of New York (the "**U.S. Trustee**"), appointed the statutory committee of creditors (the "**Creditors' Committee**").

4. Pursuant to an order of the Court, dated, April 2, 2008, the Debtors retained Epiq Bankruptcy Solutions, LLC ("**Epiq**"), as the Debtors' claims agent.

5. On July 21, 2010, the Court entered an order (the "**Confirmation Order**"), confirming the *Debtors' Fourth Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code, as Modified*, dated May 26, 2010 (as further modified, the "**Plan**"). The effective date of the Plan occurred on July 30, 2010.

The Bar Date and Schedules

6. On June 13, 2008, the Debtors filed their schedules and statements of financial affairs [Docket Nos. 174, 176] (collectively, the "**Schedules**").

7. By order, dated June 30, 2008 (the "**Bar Date Order**"), the Court established August 15, 2008 (the "**General Bar Date**") as the deadline for each person or entity other than a Government Unit (as defined by section 101(27) of the Bankruptcy Code) to file proofs of claim against the Debtors. Pursuant to the Bar Date Order, September 29, 2008 (the "**Government Bar Date**," and together with the General Bar Date, the "**Bar Dates**") was the deadline for Government Units to file proofs of claim.

8. Pursuant to an order of the Court, dated July 15, 2010 (the “**Omnibus Objection Order**”),¹ the Debtors are authorized to file omnibus objections to claims on the bases set forth in Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), and the additional grounds set forth in the Omnibus Objection Order. In accordance with the Omnibus Objection Order, the Debtors may file omnibus objections to claims that:

- (a) duplicate other claims;
- (b) have been filed in the wrong case;
- (c) have been amended by subsequently filed proofs of claim;
- (d) were not timely filed;
- (e) have been satisfied or released during the case in accordance with the Code, applicable rules, or a court order;
- (f) were presented in a form that does not comply with applicable rules, and the Debtors are unable to determine the validity of the claims because of the noncompliance;
- (g) are interests, rather than claims;
- (h) assert priority in an amount that exceeds the maximum amount under section 507 of the Code;
- (i) claim an amount that contradicts the Debtors’ books and records;
- (j) were incorrectly classified;
- (k) seek recovery of amounts for which the Debtors are not liable;
- (l) do not include sufficient documentation to ascertain the validity of the claims, or the secured or priority status thereof; or
- (m) are objectionable under section 502(e)(1) of the Bankruptcy Code.²

¹ *Order Expanding Authorization for the Debtors to File Omnibus Claims Objections*, dated July 15, 2010 [Docket No. 957].

² *Id.*

Wrong Debtor Claims

9. Based upon their books and records, the Debtors believe that the holders of the claims listed on **Exhibit A** (the “**Wrong Debtor Claims**”), have asserted claims against a Debtor that is not liable for such claims, and that the liability for such claims, if any, should be properly asserted against the other Debtor. In each instance, the Debtors believe that the claimant does not have a valid and independent basis (e.g., the existence of a guaranty) for asserting a claim against the given Debtor.

10. **By this Objection, the Debtors do not seek to disallow or expunge any Wrong Debtor Claim from these chapter 11 cases.** The Debtors respectfully request, however, that the Court enter an order deeming each of the Wrong Debtor Claims to have been asserted against the respective Debtor set forth in the column labeled “Correct Debtor” in **Exhibit A** (collectively, the “**Reclassified Claims**”).³ The Debtors further request that, because Proof of Claim 51 was improperly filed against both LPC and LRGI, such claim should be reduced and deemed filed only against LPC, and that a new claim be added to the claims register against LRGI in favor of the holder of Proof of Claim 51, as set forth in **Exhibit A**. As a result of the proposed reclassification, the holders of the Reclassified Claims will receive different treatment pursuant to the Plan and Confirmation Order on account of their claims. Specifically, the Plan provides that allowed claims against LPC will be entitled to receive:

³ W.W. Grainger, Inc. filed Proof of Claim No. 51 against both LPC and LRGI asserting a general unsecured claim of \$33,248.64. The Debtors’ books and records indicate that, of the \$33,248.64, \$3,647.09 should be asserted against LPC and \$29,601.55 should be asserted against LRGI. The Debtors request that Proof of Claim 51 be reduced to a general unsecured claim of \$3,647.09 asserted only against LPC and a new claim be added to the claims register asserting a general unsecured claim of \$18,332.17 and a priority claim of \$11,269.38 claim against LRGI in favor of W.W. Grainger, Inc.

(i) Cash in the amount of eight percent (8%) of such Allowed General Unsecured Claim as soon as reasonably practicable after the later of (a) the Effective Date and (b) the date such General Unsecured Claim becomes Allowed, and (ii) an additional nine (9) equal quarterly Cash payments, each in an amount equal to eight and six-tenths percent (8.6%) of such Allowed Claim commencing three (3) months after the later of (a) the Effective Date and (b) the date such claim becomes Allowed; provided, however, that in lieu of such distribution, such holder may instead elect to make the Class 7 Cash Election.

Plan, § 4.8. Allowed claims against LRGI will be entitled to receive:

Unless a holder of an Allowed General Unsecured Claim against LRGI has timely elected the Class 17 Cash Election, such holder will receive under the Plan Cash payments in the aggregate amount of 111.7% of such Claim (which includes interest from the Commencement Date through the date of last payment) as follows: (a) ten percent (10%) of the sum of (i) its Allowed General Unsecured Claim against LRGI and (ii) postpetition interest from the Commencement Date through and including the Effective Date, calculated at the federal judgment rate as of the Effective Date, in Cash as soon as reasonably practicable after the later of the Effective Date and the date such Claim is Allowed and (b) an additional nine (9) equal quarterly Cash payments, each in an amount equal to eleven and three-tenths percent (11.3%) of the sum of (i) its Allowed General Unsecured Claim, and (ii) postpetition interest from the Commencement Date through and including the Effective Date, calculated at the federal judgment rate as of the Effective Date, commencing three (3) months after the later of the Effective Date and the date such Claim is Allowed.

11. Confirmation Order, ¶ 17. Because the proposed reclassification will deem each of the Wrong Debtor Claims as having been asserted against LRGI, the Debtors submit that the relief requested is favorable to all of the affected creditors.

Reservation of Rights

12. Because this Objection does not constitute an objection to the Reclassified Claims, the Reorganized Debtors limit this Objection to the grounds stated herein and reserve all rights and defenses, including, among other things, the right to object to the Reclassified Claims on any basis. As the Reorganized Debtors continue to analyze and reconcile claims, the Reorganized Debtors intend to file additional objections as appropriate.

Jurisdiction

13. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Notice

14. The Reorganized Debtors have provided notice of this Objection to (i) the U.S. Trustee, and (ii) each holder of a claim listed on **Exhibit A** hereto, and (vi) all other parties that have requested notice in these chapter 11 cases (collectively, the “**Notice Parties**”). The Reorganized Debtors submit that no other or further notice need be provided.

15. Pursuant to Bankruptcy Rule 3007, the Reorganized Debtors have provided all claimants affected by the Objection with at least thirty days’ notice of the hearing to consider the Objection.

WHEREFORE the Reorganized Debtors respectfully request the Court grant the relief requested herein and such other and further relief as is just and proper.

Dated: September 24, 2010
New York, New York

/s/ Adam P. Strochak

Richard P. Krasnow
Adam P. Strochak

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for the Reorganized Debtors

EXHIBIT A

Wrong Debtor Claims¹

No.	Creditor Name and Address	Claim No.	Asserted Against	Correct Debtor
1.	Akzo Nobel Polymers Chemicals LLC Attn: Mark Filippini Credit And Accounts Receivables Manager 525 West Van Buren St Chicago, IL 60607	27	Lexington Precision Corporation	Lexington Rubber Group, Inc.
2.	Brame Specialty Co. Inc. 222 E. 28th Street Charlotte, NC 28206	181	Lexington Precision Corporation	Lexington Rubber Group, Inc.
3.	CDW Corporation c/o Receivable Management Services (Rms) P.O. Box 5126 Timonium, MD 21094	4478	Lexington Precision Corporation	Lexington Rubber Group, Inc.
4.	City of Rock Hill Attn: Collections 155 Johnston St Rock Hill, SC 29731	4487	Lexington Precision Corporation	Lexington Rubber Group, Inc.
5.	Cleary Developments, Inc. Dba Belmont Equipment & Technologies 32055 Edward Avenue Attn: L.J. Ianitelli, CEO Madison Heights, MI 48071	19	Lexington Precision Corporation	Lexington Rubber Group, Inc.
6.	Diamond Metals Distribution 4635 W 160th St Cleveland, OH 44135	216	Lexington Precision Corporation	Lexington Rubber Group, Inc.
7.	Dominion East Ohio Gas Attn: Revenue Recovery - 18th Floor P.O. Box 26666 Richmond, VA 23261	41	Lexington Precision Corporation	Lexington Rubber Group, Inc.
8.	Dow Corning STI c/o Angela M. Cole, Esq. Dow Corning Corporation 2200 W. Salzburg Road, C01222 Midland, MI 48640	46	Lexington Precision Corporation	Lexington Rubber Group, Inc.
9.	Encore Systems 3593 Medina Rd. Ste. 129 Medina, OH 44256	155	Lexington Precision Corporation	Lexington Rubber Group, Inc.
10.	Flow Polymers, Inc. Attn: Marty Eble 12819 Colt Rd. Cleveland, OH 44108	249	Lexington Precision Corporation	Lexington Rubber Group, Inc.

¹ Third Omnibus Objection, pp. 4-5.

No.	Creditor Name and Address	Claim No.	Asserted Against	Correct Debtor
11.	General Cable Industries, Inc. Attn: Antony Wood 4 Tesseneer Drive Highland Heights, KY 41076	180	Lexington Precision Corporation	Lexington Rubber Group, Inc.
12.	Gosiger, Inc. Po Box 712288 Cincinnati, OH 45271	111	Lexington Precision Corporation	Lexington Rubber Group, Inc.
13.	Interstate Welding and Steel Supply P.O. Box 1112 Attn: Gregory E Bradshaw, Office Manager Murphy, NC 28906	7	Lexington Precision Corporation and Lexington Rubber Group, Inc.	Lexington Rubber Group, Inc.
14.	Hainco, LLC as assignee of Evonik Degussa Corporation 301 Route 17, 6th Floor Rutherford, NJ 07070	219	Lexington Precision Corporation	Lexington Rubber Group, Inc.
15.	Hainco, LLC Transferor: Hain Capital Holdings, Ltd Attn: Ganna Liberchuck 301 Route 17, 6th Floor Rutherford, NJ 07070	22	Lexington Precision Corporation	Lexington Rubber Group, Inc.
16.	McMaster-Carr Attn: Tina Davidson 200 Aurora Industrial Parkway Aurora, OH 44202	24	Lexington Precision Corporation	Lexington Rubber Group, Inc.
17.	MSC Industrial Supply Company 75 Maxess Road Attn: Daisy Walrond Melville, NY 11747	10	Lexington Precision Corporation	Lexington Rubber Group, Inc.
18.	MSC Industrial Supply Company 75 Maxess Road Attn: Daisy Walrond Melville, NY 11747	13	Lexington Precision Corporation	Lexington Rubber Group, Inc.
19.	MSC Industrial Supply Company 75 Maxess Road Attn: Daisy Walrond Melville, NY 11747	14	Lexington Precision Corporation	Lexington Rubber Group, Inc.
20.	MSC Industrial Supply Company 75 Maxess Road Attn: Daisy Walrond Melville, NY 11747	15	Lexington Precision Corporation	Lexington Rubber Group, Inc.
21.	Nusil Technology LLC 1050 Cindy Lane Carpinteria, CA 93013	33	Lexington Precision Corporation	Lexington Rubber Group, Inc.
22.	Ohio Edison Company Bankruptcy Dept. 6896 Miller Rd Rm 204 Brecksville, OH 44141	26	Lexington Precision Corporation	Lexington Rubber Group, Inc.

No.	Creditor Name and Address	Claim No.	Asserted Against	Correct Debtor
23.	Patton's Inc 3201 South Blvd Charlotte, NC 28209	98	Lexington Precision Corporation	Lexington Rubber Group, Inc.
24.	Perkin Elmer Life & Analytica 710 Bridgeport Ave. Shelton, CT 06484-4794	138	Lexington Precision Corporation	Lexington Rubber Group, Inc.
25.	Polymer Packaging, Inc. Attn: Jeffrey S. Davis 8333 Navarre Rd SE Massillon, OH 44646	39	Lexington Precision Corporation	Lexington Rubber Group, Inc.
26.	Process Oils, Inc. William F. Harmeyer William F. Harmeyer & Associates PC 7322 Southwest Freeway Suite 475 Houston, TX 77074	1	Lexington Precision Corporation	Lexington Rubber Group, Inc.
27.	Schwarz Partners Packaging, LLC d/b/a Dalton Box 612 Callahan Road Dalton, GA 30721	52	Lexington Precision Corporation	Lexington Rubber Group, Inc.
28.	Sebring Container, Corp. 964 Benton Rd P.O. Box 359 Salem, OH 44460-0359	270	Lexington Precision Corporation	Lexington Rubber Group, Inc.
29.	Debt Acquisition Company of America V, LLC 1565 Hotel Circle South, Suite 310 San Diego, CA 92108	38	Lexington Precision Corporation	Lexington Rubber Group, Inc.
30.	W.W. Grainger, Inc. 7300 N. Melvina Ave. M240 Niles, IL 60714-3998	51 ²	Lexington Precision Corporation	Lexington Rubber Group, Inc.
31.	Waste Management RMC 2625 Grandview Rd Ste 170 Phoenix, AZ 85023-3113	16	Lexington Precision Corporation	Lexington Rubber Group, Inc.

² W.W. Grainger, Inc. filed Proof of Claim No. 51 against both LPC and LRGI asserting a general unsecured claim of \$33,248.64. The Debtors' books and records indicate that, of the \$33,248.64, \$3,647.09 should be asserted against LPC and \$29,601.55 should be asserted against LRGI. The Debtors request that Proof of Claim 51 be reduced to a general unsecured claim of \$3,647.09 asserted only against LPC and a new claim be added to the claims register asserting a general unsecured claim of \$18,332.17 and a priority claim of \$11,269.38 claim against LRGI in favor of W.W. Grainger, Inc.

Exhibit B

Proposed Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re : **Chapter 11 Case No.**
LEXINGTON PRECISION CORP., et al., : **08-11153 (SCC)**
Reorganized Debtors. : **(Jointly Administered)**
-----x

**ORDER GRANTING REORGANIZED DEBTORS'
THIRD OMNIBUS OBJECTION TO WRONG DEBTOR CLAIMS**

Upon consideration of the third omnibus objection to proofs of claim, dated September 24, 2010 (the “**Objection**”)¹ of Lexington Precision Corporation and its wholly-owned subsidiary, Lexington Rubber Group, Inc. (together, the “**Debtors**” or the “**Reorganized Debtors**”); and the Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the Standing Order of Referral of Cases to Bankruptcy Court Judges of the District Court for the Southern District of New York, dated July 19, 1984 (Ward, Acting C.J.); and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having reviewed the Objection; the Court having found and determined that, pursuant to Rule 3007 of the Federal Rules of Bankruptcy Procedure, due and proper notice has been provided to the Notice Parties; and no other or further notice is necessary; and the relief requested in the Objection is in the best interests of the Debtors, their estates, and creditors; and the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and therefore it is

¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Objection.

ORDERED that each of the claims listed on **Exhibit 1** attached hereto (the “**Wrong Debtors Claims**”) is deemed to have been asserted against the applicable Debtor identified in the column labeled “Correct Debtor” (the “**Reclassified Claims**”); and it is further

ORDERED that nothing herein shall prejudice the Reorganized Debtors’ rights and defenses with respect to the Reclassified Claims, including, among other things, the right to object to the Reclassified Claims on any basis; and it is further

ORDERED that Epiq is authorized and directed to make any necessary changes to the official claims registry to reflect the terms of this Order; and it is further

ORDERED that this Court hereby retains jurisdiction to hear and determine all matters arising from the interpretation and/or implementation of this Order.

Dated: October __, 2010
New York, New York

HONORABLE SHELLEY C. CHAPMAN
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

Wrong Debtor Claims

No.	Creditor Name and Address	Claim No.	Asserted Against	Correct Debtor
1.	Akzo Nobel Polymers Chemicals LLC Attn: Mark Filippini Credit And Accounts Receivables Manager 525 West Van Buren St Chicago, IL 60607	27	Lexington Precision Corporation	Lexington Rubber Group, Inc.
2.	Brame Specialty Co. Inc. 222 E. 28th Street Charlotte, NC 28206	181	Lexington Precision Corporation	Lexington Rubber Group, Inc.
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